WP 2026-30 · Working Paper · Pricing & Municipal Finance Program

Ballot-Box Lodging-Tax Divergence, Sunbelt TPID/TPT Stacking, and Zero-Sales-Tax Gateways Across 260 Enacted Regimes (30 Working Papers & 32 Permanent DOIs): Waco, Lubbock, Mesa, Tempe, Lansing, Roanoke, Springfield, Winston-Salem, Kalamazoo, and Missoula

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Abstract. Marking Meridian's 30th Working Paper (32 permanent DOIs) and 260 enacted regimes (214 live U.S. peer pages) in Dataset v24.0, this study contrasts voter-approved Michigan excise hikes (Ingham/Lansing 8% vs. Kalamazoo 5%) against ballot rejections (Springfield, MO 5%), alongside Texas TPID/Ch. 334 stacks and Arizona TPT corridors. Empirical highlights: 260 / 30 WPs (260 enacted statutory regimes (214 live U.S. city peer pages), 30 Working Papers, and 32 permanent archival DOIs); 8% vs. 5% Ballot (Ingham County (Lansing) voters approved 5%->8% (14% total), while Springfield, MO voters rejected +3% (holding 5%)); 8.0% to 17.0% (900-bps statutory spread from zero-sales-tax Missoula (8.0%) to Waco's HOT + 2% TPID hotel stack (17.0%)).

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260 / 30 WPs 260 enacted statutory regimes (214 live U.S. city peer pages), 30 Working Papers, and 32 permanent archival DOIs	**8% vs. 5% Ballot** Ingham County (Lansing) voters approved 5%->8% (14% total), while Springfield, MO voters rejected +3% (holding 5%)	**8.0% to 17.0%** 900-bps statutory spread from zero-sales-tax Missoula (8.0%) to Waco's HOT + 2% TPID hotel stack (17.0%)

1. Voter-approved excise escalations vs. ballot-box ceilings: Lansing vs. Springfield & Kalamazoo

Publishing Meridian’s 30th Working Paper (32 permanent DOIs) across 260 enacted statutory regimes (214 live U.S. city peer pages) isolates a critical public-finance variable: voter sensitivity to lodging-tax ballot referenda.[1] In Michigan, Ingham County (Lansing) voters followed Kent County (Grand Rapids) by lifting their county accommodations excise from 5.0 percent to 8.0 percent under M.C.L. § 141.862 (14.0% combined with Michigan’s 6% use tax) to finance Lansing Center and county entertainment venues, opening a 300-basis-point price gap over neighboring Kalamazoo County (5% excise / 11.0% combined).[2]

By contrast, Springfield, Missouri voters repeatedly rejected a proposed +3.0-percent hotel-motel tax increase earmarked for a downtown convention center, pinning Springfield’s lodging levy strictly at 5.0 percent (13.1% combined with 8.1% state/county/city sales tax).

Table 1. Ten newly verified Sunbelt, Midwest, Mid-Atlantic, and Mountain regimes expanding MTRI Dataset v24.0 to 260 jurisdictions (2026)

Jurisdiction	Combined Stack	Primary Bond / Earmark	STR / Ballot Feature	Admin Body	Primary Statute
Waco, TX	17.0% (15% + 2% TPID)	Waco Conv. & McLennan	Type I/II STR license	City Fin. & County	Tex. Tax Ch. 351 / 334
Lubbock, TX	15.0% (7+2+6% TX)	Buddy Holly Hall & CVB	Monthly STR tax portal	City Fin. & County	Lubbock Ch. 18 Art. 18.02
Mesa, AZ	14.27% (5% Bed+TPT)	Visit Mesa & Spring Tr.	SB 1168 STR permit	City Fin. & AZ DOR	A.R.S. § 42-5070 / 9-500.39
Tempe, AZ	14.07% (5% Bed+TPT)	Tempe Tourism & Venues	SB 1168 + $500k ins.	City Tax & AZ DOR	Tempe Tax Code § 16-447
Lansing, MI	14.0% (8% + 6% MI)	Lansing Ctr. & Fairgr.	Voter 5%->8% approved	Ingham Cty Treas.	M.C.L. § 141.862
Roanoke, VA	13.3% (8% + 5.3%)	Berglund Ctr. & VBR	Residential Homestay	Comm. of Revenue	Roanoke Code Ch. 32 IX
Springfield, MO	13.1% (5% + 8.1%)	Visit Springfield MO	Voters rejected +3%	City Finance Dept.	RSMo § 67.1000 / Ch. 70
Winston-Salem, NC	13.0% (6% + 7% NC)	Benton Conv. & CVB	2x Guilford 3% rate	Forsyth Cty Tax	N.C. S.L. 1997-364
Kalamazoo, MI	11.0% (5% + 6% MI)	Discover Kalamazoo	300 bps below Lansing	Kalamazoo Treas.	M.C.L. § 141.862
Missoula, MT	8.0% (4%+4% MT)	MT Tourism / 0% Sales	Title 20 Tourist Home	MT DOR & City Dev.	M.C.A. § 15-65 / 20.40.135

2. Sunbelt dual-layer stacking: Texas Ch. 334/TPID and Arizona's 5% East-Valley bed-tax corridor

In high-growth Sunbelt metros, overlapping county venue taxes and hotel-governed assessment districts push mid-market hotel checkouts toward 14%–17%.[3] Waco pairs a 15.0-percent City/County/State HOT base (7% City + 2% McLennan County Venue + 6% Texas) with a 2.0-percent hotel TPID (17.0% hotel stack), while Lubbock levies 15.0 percent combined across hotels and its monthly STR remittance portal. In metro Phoenix, Mesa (14.27%) and Tempe (14.07%) each layer a dedicated 5.0-percent municipal bed tax atop Arizona’s 5.5% state and 1.77% Maricopa County TPT base while regulating STRs strictly within A.R.S. § 9-500.39 (SB 1168).

3. Intra-regional rate spreads: Piedmont Triad, Blue Ridge, and zero-sales-tax Mountain gateways

Finally, intra-regional competition remains stark across Mid-Atlantic and Mountain destinations.[4] Forsyth County / Winston-Salem levies a 6.0-percent occupancy tax (13.0% total)—double adjacent Guilford County’s 3.0-percent countywide occupancy rate—while Roanoke levies an 8.0-percent municipal TOT (13.3% total), 100 bps below Charlottesville and Albemarle County’s 9.0-percent TOT (14.3% total). At the opposite end of the national distribution, Missoula levies only Montana’s 8.0-percent statewide lodging sales-and-use tax with zero general sales tax alongside Title 20 Tourist Home registration. All 260 regimes, 214 live peer benchmarks, and our v23.0 Sample Excel Workbook are freely auditable at meridiantourismri.org.

References

[1] Chaiwat Saechueng and Mukesh Thakur, Global Dataset of Enacted Visitor Levies, Cruise Berth Caps, Timed-Entry Quotas, and Short-Term Rental Laws (2026 Edition — 260 Jurisdictions), v24.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] M.C.L. § 141.862 (Ingham County 8% Voter-Approved Excise & Kalamazoo County 5% Excise); RSMo § 67.1000 & Springfield City Code Ch. 70 Art. V (5% Hotel-Motel Tax).

[3] Tex. Tax Code Ch. 351 & Loc. Gov. Code Ch. 334 (Waco 15%+2% TPID & Lubbock 15%); A.R.S. § 42-5070 & § 9-500.39 (Mesa 14.27% & Tempe 14.07%).

[4] N.C. S.L. 1997-364 (Forsyth County 6% ROT); Va. Code § 58.1-3819 & Roanoke Ch. 32 Art. IX (8% TOT); Mont. Code Ann. § 15-65-111 & Missoula Mun. Code § 20.40.135.

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